

**UNITED STATES TAX COURT  
WASHINGTON, DC 20217**

|                                     |   |                        |
|-------------------------------------|---|------------------------|
| MARTIN A. HANSEN & RENEE A. HANSEN, | ) |                        |
|                                     | ) |                        |
| Petitioners,                        | ) |                        |
|                                     | ) |                        |
| v.                                  | ) | Docket No. 31451-15 L. |
|                                     | ) |                        |
| COMMISSIONER OF INTERNAL REVENUE,   | ) |                        |
|                                     | ) |                        |
| Respondent                          | ) |                        |
|                                     | ) |                        |
|                                     | ) |                        |
|                                     | ) |                        |

**ORDER**

On August 21, 2017, petitioners submitted to the Court a document captioned “Admission of Evidence of Executor”. The Court filed this document as “Petitioner Martin A. Hansen’s Amended Prehearing Memorandum”. The correct characterization of this document should be “Supplement to Petitioners’ Response to Respondent’s Motion for Summary Judgment”.

The premises considered, it is

ORDERED that the Clerk of the Court shall change the characterization of the document filed by petitioners on August 21, 2017, as Supplement to Petitioners’ Response to Respondent’s Motion for Summary Judgment.

**(Signed) Julian I. Jacobs  
Judge**

Dated: Washington, D.C.  
August 22, 2017